



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF RHINELANDER WATER UTILITY

Principal Office: 135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501-0658

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PEGGY L. LASS of
(Person responsible for accounts)

_____, CITY OF RHINELANDER WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/28/2004
(Date)

CITY COMPTROLLER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF RHINELANDER WATER UTILITY**Utility Address:** 135 S. STEVENS STREET

P.O. BOX 658

RHINELANDER, WI 54501-0658

When was utility organized? 1/1/1890**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS. PEGGY L LASS**Title:** CITY COMPTROLLER**Office Address:**

135 S. STEVENS STREET

P.O. BOX 658

RHINELANDER, WI 54501-0658

Telephone: (715) 365 - 8616**Fax Number:** (715) 365 - 8630**E-mail Address:** comptroller@rhinelandercityhall.org

Individual or firm, if other than utility employee, preparing this report:

Name: PEGGY LASS AS LISTED ABOVE**Title:****Office Address:**

135 S. STEVENS STREET

P.O. BOX 658

RHINELANDER, WI 54501

Telephone: (715) 365 - 8616**Fax Number:** (715) 365 - 8630**E-mail Address:** comptroller@rhinelandercityhall.org

President, chairman, or head of utility commission/board or committee:

Name: RICHARD JOHNS**Title:** CHAIRMAN OF WATER UTILITY**Office Address:**

135 S. STEVENS STREET

P.O. BOX 658

RHINELANDER, WI 54501-0658

Telephone: (715) 365 - 8609**Fax Number:** (715) 365 - 8630**E-mail Address:** none

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KAREN KERBER**Title:** CPS**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:** kkerber@kerberrose.com**Date of most recent audit report:** 3/1/2004**Period covered by most recent audit:** JANUARY 1, 2003 THRU DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR. JOHN ZATOPA**Title:** WATER/WASTEWATER SUPERINTENDANT**Office Address:**135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501-0658**Telephone:** (715) 365 - 8609**Fax Number:** (715) 365 - 8630**E-mail Address:** water@rhinelandercityhall.org

Name of utility commission/committee: WATER & WASTEWATER UTILITY

Names of members of utility commission/committee:MR. SCOTT M. COUNTER
MS CONSTANCE DONAHUE
MR. RICHARD JOHNS, CHAIRMAN
MR MATTHEW LARSEN
MR GORDON WALDVOGEL

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET

SHAWANO, WI 54166

Contact Person: MS. KAREN KERBER, CPA

Title: MANAGER

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Contract/Agreement beginning-ending dates: 1/1/2003 12/31/2005

Provide a brief description of the nature of Contract Operations being provided:

CITY AND UTILITY AUDIT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	906,980	934,421	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	558,692	539,908	2
Depreciation Expense (403)	134,331	165,079	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	175,813	172,584	5
Total Operating Expenses	868,836	877,571	
Net Operating Income	38,144	56,850	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	38,144	56,850	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	12,160	22,559	10
Miscellaneous Nonoperating Income (421)	25,694	28,259	11
Total Other Income	37,854	50,818	
Total Income	75,998	107,668	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	66,456	0	13
Total Miscellaneous Income Deductions	66,456	0	
Income Before Interest Charges	9,542	107,668	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,267	28,259	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	25,267	28,259	
Net Income	(15,725)	79,409	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,528,940	2,449,531	20
Balance Transferred from Income (433)	(15,725)	79,409	21
Miscellaneous Credits to Surplus (434)	2,160,445	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,673,660	2,528,940	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	906,980		906,980	1
Total (Acct. 400):	906,980	0	906,980	
Operation and Maintenance Expense (401-402):				
Derived	558,692		558,692	2
Total (Acct. 401-402):	558,692	0	558,692	
Depreciation Expense (403):				
Derived	134,331		134,331	3
Total (Acct. 403):	134,331	0	134,331	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	175,813		175,813	5
Total (Acct. 408):	175,813	0	175,813	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	38,144	0	38,144	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	12,160	0	12,160 11
Total (Acct. 419):	12,160	0	12,160
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
INTEREST FOR DEBT FROM NICOLET COLLEGE	25,694	0	25,694 13
Total (Acct. 421):	25,694	0	25,694
TOTAL OTHER INCOME:	37,854	0	37,854
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		66,456	66,456 15
NONE	0	0	0 16
Total (Acct. 426):	0	66,456	66,456
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	66,456	66,456
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	25,267		25,267 17
Total (Acct. 427):	25,267	0	25,267
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	25,267	0	25,267
NET INCOME:	50,731	(66,456)	(15,725)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,528,940	0	2,528,940 23
Total (Acct. 216):	2,528,940	0	2,528,940
Balance Transferred from Income (433):			
Derived	50,731	(66,456)	(15,725) 24
Total (Acct. 433):	50,731	(66,456)	(15,725)
Miscellaneous Credits to Surplus (434):			
NONE	0	2,160,445	2,160,445 25
Total (Acct. 434):	0	2,160,445	2,160,445
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,579,671	2,093,989	4,673,660

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	906,980	0	0	0	906,980	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	906,980	0	0	0	906,980	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	238,678		238,678	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,336		4,336	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	243,014	0	243,014	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,878,032	9,013,667	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,933,024	2,088,526	2
Net Utility Plant	6,945,008	6,925,141	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	460,177	505,177	6
Special Funds (125)	0	0	7
Total Other Property and Investments	460,177	505,177	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	147,525	101,451	8
Temporary Cash Investments (132)	624,078	1,332,550	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	225,111	229,853	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	40,408	36,749	14
Materials and Supplies (150)	43,723	43,934	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,080,845	1,744,537	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	8,486,030	9,174,855	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,082,125	3,082,125	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,673,660	2,528,940	23
Total Proprietary Capital	7,755,785	5,611,065	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	460,000	505,000	26
Total Long-Term Debt	460,000	505,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	105,451	77,630	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	160,939	160,939	31
Interest Accrued (237)	3,855	4,282	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	270,245	242,851	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	2,815,939	41
Total Liabilities and Other Credits	8,486,030	9,174,855	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,013,667	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,219,404	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,815,939	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	842,689				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,878,032	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,211,074	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	721,950	0	0	0	13
Total Accumulated Provision	2,933,024	0	0	0	
Net Utility Plant	6,945,008	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,088,526				2,088,526	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	134,331				134,331	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,553				11,553	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	145,884	0	0	0	145,884	13
Debits during year						14
Book cost of plant retired	23,336				23,336	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	23,336	0	0	0	23,336	19
Balance end of year (110.1)	2,211,074	0	0	0	2,211,074	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.36%					22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	66,456				66,456	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	655,494				655,494	10
Total credits	721,950	0	0	0	721,950	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	721,950	0	0	0	721,950	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.36%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	43,723	43,934	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	43,723	43,934	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0			1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0			2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,082,125	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>3,082,125</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NICOLET COLLEGE PROJECT	07/01/1999	11/01/2008	5.02%	460,000	1
Total for Account 224				460,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	160,939	1
Accruals:		
Charged water department expense	175,813	2
Charged electric department expense		3
Charged sewer department expense	4,119	4
Other (explain):		
NONE		5
Total Accruals and other credits	179,932	
Taxes paid during year:		
County, state and local taxes	160,939	6
Social Security taxes	18,107	7
PSC Remainder Assessment	886	8
Other (explain):		
NONE		9
Total payments and other debits	179,932	
Balance end of year	160,939	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NICOLET COLLEGE PROJECT	4,282	25,267	25,694	3,855	3
Subtotal	4,282	25,267	25,694	3,855	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,282	25,267	25,694	3,855	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
A/R SPECIAL ASSESSMENT	177	2
A/R LONG/TERM RECEIVABLE	460,000	3
Total (Acct. 124):	460,177	
Special Funds (125):		
NONE	0	4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	225,111	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE		9
Total (Acct. 142):	225,111	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
A/R TAX ROLL	40,408	13
Total (Acct. 145):	40,408	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,187,787	0	0	0	6,187,787	1
Materials and Supplies	43,828	0	0	0	43,828	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,149,800	0	0	0	2,149,800	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	4,081,815	0	0	0	4,081,815	
Net Operating Income	38,144	0	0	0	38,144	7
Net Operating Income as a percent of						
Average Net Rate Base	0.93%	N/A	N/A	N/A	0.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

We expect our rates to change in 2004. See Docket#5010-WR-105. The authorized increase will be \$140,218

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

See Docket# 5010-WR-105

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Service

General footnotes

This is the first year recording accumulated depreciation for these new asset accounts-CAIC, so our auditors set this up initially during our 12/31/03 audit.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Mr. John Zatopa, Superintendant is new to the water utility business. With the retirement of Roger Freund, John Zatopa has been asked to fill the position of Water and Wastewater Superintendant.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,815,939	0	0	0	0	2,815,939	1
Add credits during year:							
NONE	0					0	2
Deduct charges (specify):							
DOCKET# 05-US-105	2,815,939					2,815,939	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	865,733	910,082	1
Total Sales of Water	865,733	910,082	
Other Operating Revenues			
Forfeited Discounts (470)	8,794	8,515	2
Miscellaneous Service Revenues (471)	14,484	6,934	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	17,969	8,890	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	41,247	24,339	
Total Operating Revenues	906,980	934,421	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	7,003	2,011	8
Pumping Expenses (620-625)	74,639	73,393	9
Water Treatment Expenses (630-635)	67,850	76,897	10
Transmission and Distribution Expenses (640-655)	178,654	183,762	11
Customer Accounts Expenses (901-904)	34,239	35,333	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	196,307	168,512	14
Total Operation and Maintenance Expenses	558,692	539,908	
Other Operating Expenses			
Depreciation Expense (403)	134,331	165,079	15
Amortization Expense (404-407)		0	16
Taxes (408)	175,813	172,584	17
Total Other Operating Expenses	310,144	337,663	
Total Operating Expenses	868,836	877,571	
NET OPERATING INCOME	38,144	56,850	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,845	135,495	330,668	4
Commercial	461	88,129	135,858	5
Industrial	45	243,884	169,048	6
Total Metered Sales to General Customers (461)	3,351	467,508	635,574	
Private Fire Protection Service (462)	32		12,256	7
Public Fire Protection Service (463)	3,403		170,712	8
Other Sales to Public Authorities (464)	97	31,983	47,191	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,883	499,491	865,733	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	170,712	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	170,712	
Forfeited Discounts (470):		
Customer late payment charges	8,794	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,794	
Miscellaneous Service Revenues (471):		
MERCHANDISING JOBBING & CONTRACTS	14,484	7
Total Miscellaneous Service Revenues (471)	14,484	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,969	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	17,969	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	225	169	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	6,778	1,842	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	7,003	2,011	
PUMPING EXPENSES			
Operation Labor (620)	18,132	17,383	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	50,444	49,622	7
Operation Supplies and Expenses (623)	86	0	8
Maintenance of Pumping Plant (625)	5,977	6,388	9
Total Pumping Expenses	74,639	73,393	
WATER TREATMENT EXPENSES			
Operation Labor (630)	16,982	13,878	10
Chemicals (631)	50,673	59,651	11
Operation Supplies and Expenses (632)	195	3,357	12
Maintenance of Water Treatment Plant (635)		11	13
Total Water Treatment Expenses	67,850	76,897	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	35,414	32,256	14
Operation Supplies and Expenses (641)	485	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,678	8,173	16
Maintenance of Mains (651)	27,548	38,164	17
Maintenance of Services (652)	58,258	44,135	18
Maintenance of Meters (653)	37,755	38,404	19
Maintenance of Hydrants (654)	11,516	22,630	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	178,654	183,762	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,982	5,239	22
Accounting and Collecting Labor (902)	24,715	26,513	23
Supplies and Expenses (903)	3,542	3,581	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	34,239	35,333	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	63,640	57,926	27
Office Supplies and Expenses (921)	18,104	19,540	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	8,498	4,790	30
Property Insurance (924)	7,546	2,530	31
Injuries and Damages (925)		2,290	32
Employee Pensions and Benefits (926)	84,342	65,999	33
Regulatory Commission Expenses (928)	0	1,841	34
Miscellaneous General Expenses (930)	7,277	8,156	35
Transportation Expenses (933)	6,900	4,974	36
Maintenance of General Plant (935)		466	37
Total Administrative and General Expenses	196,307	168,512	
Total Operation and Maintenance Expenses	558,692	539,908	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		160,939	160,939	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,119	7,396	2
Net property tax equivalent		156,820	153,543	
Social Security		18,107	17,397	3
PSC Remainder Assessment		886	1,644	4
Other (specify): NONE			0	5
Total tax expense		175,813	172,584	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oneida				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210980				3
County tax rate	mills		2.883410				4
Local tax rate	mills		9.035280				5
School tax rate	mills		10.011120				6
Voc. school tax rate	mills		1.326720				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.467510				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		23.467510				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.035280				14
Combined School Tax Rate	mills		11.337840				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.373120				17
Total Tax Rate	mills		23.467510				18
Ratio of Local and School Tax to Total	dec.		0.868142				19
Total tax net of state credit	mills		23.467510				20
Net Local and School Tax Rate	mills		20.373120				21
Utility Plant, Jan. 1	\$	9,013,667	9,013,667				22
Materials & Supplies	\$	43,934	43,934				23
Subtotal	\$	9,057,601	9,057,601				24
Less: Plant Outside Limits	\$	660,648	660,648				25
Taxable Assets	\$	8,396,953	8,396,953				26
Assessment Ratio	dec.		0.947956				27
Assessed Value	\$	7,959,942	7,959,942				28
Net Local & School Rate	mills		20.373120				29
Tax Equiv. Computed for Current Year	\$	162,169	162,169				30
Tax Equivalent per 1994 PSC Report	\$	160,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	160,939					32
Tax equiv. for current year (see note 6)	\$	160,939					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	855		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	427,174		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	66,432		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	494,461	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	158,353		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	177,143	13,328	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	27,009		20
Total Pumping Plant	362,505	13,328	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	12,318		22
Water Treatment Equipment (332)	26,897		23
Total Water Treatment Plant	39,215	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			855	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(136,457)	290,717	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		(21,221)	45,211	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(157,678)	336,783	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(50,585)	107,768	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,500	(56,587)	127,384	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(8,628)	18,381	20
Total Pumping Plant	6,500	(115,800)	253,533	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		(3,935)	8,383	22
Water Treatment Equipment (332)		(8,592)	18,305	23
Total Water Treatment Plant	0	(12,527)	26,688	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,677		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,175,383		26
Transmission and Distribution Mains (343)	4,118,405	9,065	27
Fire Mains (344)	0		28
Services (345)	629,297	4,813	29
Meters (346)	442,145	39,113	30
Hydrants (348)	404,311	4,853	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,773,218	57,844	
GENERAL PLANT			
Land and Land Rights (389)	1,747		33
Structures and Improvements (390)	43,585		34
Office Furniture and Equipment (391)	49,184		35
Computer Equipment (391.1)	35,970		36
Transportation Equipment (392)	65,497	15,398	37
Stores Equipment (393)	260		38
Tools, Shop and Garage Equipment (394)	12,095		39
Laboratory Equipment (395)	1,232		40
Power Operated Equipment (396)	87,973		41
Communication Equipment (397)	3,454		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,713		44
Other Tangible Property (399)	0		45
Total General Plant	302,710	15,398	
Total utility plant in service directly assignable	8,972,109	86,570	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,972,109	86,570	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,677	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(694,909)	1,480,474	26
Transmission and Distribution Mains (343)	1,936	(1,315,592)	2,809,942	27
Fire Mains (344)			0	28
Services (345)		(201,024)	433,086	29
Meters (346)	4,662	(141,240)	335,356	30
Hydrants (348)	591	(129,154)	279,419	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,189	(2,481,919)	5,341,954	
GENERAL PLANT				
Land and Land Rights (389)			1,747	33
Structures and Improvements (390)		(13,923)	29,662	34
Office Furniture and Equipment (391)			49,184	35
Computer Equipment (391.1)			35,970	36
Transportation Equipment (392)	9,647		71,248	37
Stores Equipment (393)		(83)	177	38
Tools, Shop and Garage Equipment (394)		(3,864)	8,231	39
Laboratory Equipment (395)		(393)	839	40
Power Operated Equipment (396)		(28,102)	59,871	41
Communication Equipment (397)		(1,103)	2,351	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)		(547)	1,166	44
Other Tangible Property (399)			0	45
Total General Plant	9,647	(48,015)	260,446	
Total utility plant in service directly assignable	23,336	(2,815,939)	6,219,404	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	23,336	(2,815,939)	6,219,404	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		136,457	136,457	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		21,221	21,221	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	157,678	157,678	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		50,585	50,585	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		56,587	56,587	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		8,628	8,628	20
Total Pumping Plant	0	115,800	115,800	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		3,935	3,935	22
Water Treatment Equipment (332)		8,592	8,592	23
Total Water Treatment Plant	0	12,527	12,527	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		0	27
Fire Mains (344)			28
Services (345)		0	29
Meters (346)		0	30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	0	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		694,909	694,909	26
Transmission and Distribution Mains (343)		1,315,592	1,315,592	27
Fire Mains (344)			0	28
Services (345)		201,024	201,024	29
Meters (346)		141,240	141,240	30
Hydrants (348)		129,154	129,154	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	2,481,919	2,481,919	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)		13,923	13,923	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			0	37
Stores Equipment (393)		83	83	38
Tools, Shop and Garage Equipment (394)		3,864	3,864	39
Laboratory Equipment (395)		393	393	40
Power Operated Equipment (396)		28,102	28,102	41
Communication Equipment (397)		1,103	1,103	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)		547	547	44
Other Tangible Property (399)			0	45
Total General Plant	0	48,015	48,015	
Total utility plant in service directly assignable	0	2,815,939	2,815,939	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	0	2,815,939	2,815,939	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			44,924	44,924	1
February			39,409	39,409	2
March			46,567	46,567	3
April			41,085	41,085	4
May			41,221	41,221	5
June			48,998	48,998	6
July			53,923	53,923	7
August			41,765	41,765	8
September			43,467	43,467	9
October			38,443	38,443	10
November			38,828	38,828	11
December			40,025	40,025	12
Total annual pumpage	0	0	518,655	518,655	
Less: Water sold				499,491	13
Volume pumped but not sold				19,164	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				8,796	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				8,796	19
Volume pumped but unaccounted for				10,368	20
Percent of water lost				2%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,212	23
Date of maximum: 7/3/2003					24
Cause of maximum:					25
Lawn & Garden Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				922	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				702,130	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1553 SOUTH ONEIDA AVE	4	80	26	2,448,000	Yes	1
1549 SOUTH ONEIDA AVE	5	68	24	2,448,000	Yes	2
1409 WEST PHILLIP ST.	6	91	18	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	4	5	6	1
Location	1500 BLCK S ONEIDA	1500 BLCK S ONEIDA	CORNER PHILLIP & LOIS	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	PEERLESS WAUKESHA	LANE BOWLER	AMERICAN	5
Year Installed	1970	1978	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,800	1,000	8
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	US	9
Year Installed	1990	1990	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	60	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR PUMP 2	RESERVOIRS PUMP 1		14
Location	1551 S ONEIDA AVE.	1551 S ONEIDA AVE.		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	SIMMONS	SIMMONS		18
Year Installed	1990	1990		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,800	1,800		21
Pump Motor or Standby Engine Mfr	GE	WESTINGHOUSE		22
Year Installed	1990	1990		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	150	150		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	2	3	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1979	1990	1992	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	132	0	120	10
				11
Total capacity in gallons (actual)	500,000	1,250,000	400,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1996		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	135		10
			11
Total capacity in gallons (actual)	300,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	0	0	0	0	0	1
M	D	1.250	0	0	0	0	0	2
M	D	1.500	0	0	0	0	0	3
M	D	2.000	173	0	0	0	173	4
M	D	4.000	41,053	0	0	0	41,053	5
M	D	6.000	147,268	121	121	0	147,268	6
A	D	8.000	251	0	0	0	251	7
M	D	8.000	44,394	0	0	0	44,394	8
P	D	8.000	1,693	0	0	0	1,693	9
M	D	10.000	36,293	89	0	0	36,382	10
P	S	10.000	20	0	0	0	20	11
M	D	12.000	25,601	0	0	0	25,601	12
P	D	12.000	2,651	0	0	0	2,651	13
A	D	14.000	15,501	0	0	0	15,501	14
M	D	14.000	11,078	0	0	0	11,078	15
M	D	16.000	75	0	0	0	75	16
M	D	18.000	74	0	0	0	74	17
Total Within Municipality			326,125	210	121	0	326,214	
M	D	6.000	1,300	0	0	0	1,300	18
M	D	10.000	4,650	0	0	0	4,650	19
M	D	12.000	20,991	0	0	0	20,991	20
P	D	12.000	714	0	0	0	714	21
M	D	14.000	850	0	0	0	850	22
Total Outside of Municipality			28,505	0	0	0	28,505	
Total Utility			354,630	210	121	0	354,719	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,018	2	0	0	2,020		1
M	1.000	1,082	16	0	0	1,098		2
M	1.500	22	0	0	0	22		3
M	2.000	71	2	0	0	73		4
M	3.000	1	0	0	0	1		5
M	4.000	62	0	0	0	62		6
M	6.000	3	7	0	0	10		7
Total Utility		3,259	27	0	0	3,286	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,156	227	197	0	3,186	312	1
0.750	49	11	8	0	52	14	2
1.000	118	10	5	0	123	8	3
1.500	66	6	6	0	66	1	4
2.000	48	4	5	0	47	3	5
3.000	16	1	1	0	16	3	6
4.000	20	0	0	0	20	0	7
Total:	3,473	259	222	0	3,510	341	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,798	282	15	30	0	61	3,186	1
0.750	22	21	0	2	0	7	52	2
1.000	19	70	9	18	0	7	123	3
1.500	6	40	4	16	0	0	66	4
2.000	0	25	9	13	0	0	47	5
3.000	0	6	2	8	0	0	16	6
4.000	0	7	6	7	0	0	20	7
Total:	2,845	451	45	94	0	75	3,510	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	46				46	1
Within Municipality	470	1	1		470	2
Total Fire Hydrants	516	1	1	0	516	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	516
Number of distribution system valves end of year:	623
Number of distribution valves operated during year:	175

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

651-Last year was unusually high due to the amount of maintenance performed on Mains.

652-Increase is due to more maintenance being performed on services.

654-Last year was unusually high due to the amount of maintenance performed on Hydrants.

926-Increase due to a 24% increase in Health Insurance costs.

924-John Mayer, our rate consultant asked me to distribute the City's Administration charges differently. Of course, insurance is part of the Admin cost. Also, insurance increased almost 100%.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

lower tax equivalent as authorized by municipality-this amount was established and is being held constant per City Council resolution.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

All adjustments are due to the new PSC required Docket#05-US-105 for contributions in aid of construction.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

All adjustments are due to new required PSC Docket # 05-US-105.

Water Mains (Page W-17)

Explain all reported Adjustments.

All additional mains were paid for with utility funds.

Water Services (Page W-18)

General footnotes

All additional services were paid for with utility funds.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

W-18 100% OF THE HYDRANTS WERE OPERATED DURING THE YEAR. WE DO NOT HAVE THE PERSONNEL TO OPERATE 50% OF THE VALVES IN THE SYSTEM DURING THE YEAR.
